

**HEADQUARTERS U.S. ARMY OPERATIONS SUPPORT COMMAND  
INTERNAL REVIEW AND AUDIT COMPLIANCE OFFICE AUDIT PLAN  
FISCAL YEAR 2003**

Function Code	TITLE OF AUDIT/REVIEW OBJECTIVE(s)	STAFF DAYS					REQUESTER/ REQUIREMENT
		1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	TOTAL	
<b><u>PART I - DIRECT AUDIT EFFORTS</u></b>							
<b><u>HQ OPERATIONS SUPPORT COMMAND (OSC)</u></b>							
6	<u>PROCUREMENT-OTHER</u>						
	- <b>GOVERNMENT PURCHASE CARD</b> ( <i>In-process</i> )	40	-	-	-	40	Acting Director, Army Contracting Agency
	(1) Assess the adequacy of human capital resources devoted to the purchase card program. Identify that positions are adequately described, and that program official performance evaluations accurately portray adherence to program requirements;						
	(2) Determine if the span of control of the Approving/Billing official is 7 cardholders to 1 billing official or less. Ensure that the Officials are accountable for their purchase card duties through performance expectations and evaluations;						
	(3) Determine if the span of control of the Agency Program Coordinator(s)(APC) is no more than a combined total of 300 cardholders and billing officials. Ensure the APC has the needed authority, including grade level and he/she is accountable for their purchase card duties through performance expectations and evaluations.						
	(4) Verify that cards are issued only to individuals with a bonafide need and that spending limits of cardholders and billing officials are appropriate.						
	(5) Determine if credit cards are cancelled for personnel departing the organization, and if replacement cardholders & billing officials are appointed timely and received mandatory training.						
	- <b>GOVERNMENT PURCHASE CARD- MCAAP</b>	10				10	Director, Corporate Contracting

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	Review propriety of purchases for selected cardholders						
7	<u><a href="#">CONTRACT ADMINISTRATION</a></u>						
	- RAVENNA AAP ENVIRONMENTAL CLEANUP CONTRACT	20	-	-	-	20	Chief, Site Management Division (AMSOS-ISM)
	Evaluate adequacy of Command actions establish the scope of the contract. Review bid evaluation/price determination process.						
12	<u><a href="#">SUPPLY OPERATIONS - WHOLESALE</a></u>						
	- MASTER STORAGE PLAN	-	-	-	30	30	Safety/Rad Waste Division
	Determine if installations have minimum acceptable master storage plan or explosives license						
	- CATEGORY I ITEMS	-	-	20	10	30	Dep for Munitions & Armaments
	Determine if weaknesses in controls identified by GAO exist with Category I items managed by HQ OSC.						
15	<u><a href="#">CIVILIAN PERSONNEL MANAGEMENT</a></u>						
	- WORKMEN'S COMPENSATION POLICY/PROCESS	10	-	-	-	10	Cmdr, Crane AAA
	Determine if administrative Leave for doctor appointments and rehabilitation is appropriate						
17	<u><a href="#">REAL &amp; INSTALLED PROPERTY</a></u>						
	- FAMILY HOUSING OPERATIONS	-	40	-	-	40	HQ OSC Chief of Staff

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	Determine if the budgeting and forecasting of needed funds ensure inclusion in the POM.						
	<b>- ACCOUNTABILITY OF GOVERNMENT PROPERTY</b>	-	23	17	-	40	Chief, Facilities & Services Division (AMSOS-ISF)
	(1) Determine if all property purchased was received and used in support of A/FP						
	(2) Determine if all property acquired or assigned as support to the A/FP remains on hand until 30 Sep 2005, unless sooner release by headquarters.						
	(3) Determine if all property be available for A/FP use within 14 days if re-mobilized						
26	<u><b>OTHER COMPTROLLER SERVICES</b></u>						
	<b>- HOMELAND DEFENSE EXPENDITURES</b>	25	15	-	-	40	Director, Homeland Defense
	Determine if expenditures are adequately documented and supported.						
	<b>- MANAGEMENT CONTROL PROGRAM</b>						Resources and Program Directorate
	Validate corrective actions for material weakness AMSOS-96-1, National Environmental Policy Guidance for Continuing Activities	-	5	10	-	15	
	Validate corrective actions for material weakness AMSOS-97-4, Physical Inventory Program - Wholesale Supplies <i>(In-process)</i>	5	-	-	-	5	
	Validate corrective actions for material weakness AMSOS-98-1, Host Nation Employees Working in ADP I & II Positions	-	-	2	8	10	
	Validate corrective actions for material weakness AMSOS-99-1, Outloading Capability of OSC Installations	-	-	10	-	10	
	Validate corrective actions for material weakness AMSOS-99-3, Threat Conditions	-	-	-	10	10	

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	Validate corrective actions for material weakness AMSOS-99-4, Force Protection training Requirements	-	-	10	-	10	
	Validate corrective actions for material weakness AMSOS-99-5, Identify Contaminated Sites and Develop and Maintain Database	-	-	10	-	10	
	Validate corrective actions for material weakness AMSOS-99-6, Army Contaminated Equipment Retrograde Team (ACERT) Mission	-	-	10	-	10	
	Validate corrective actions for material weakness AMSOS-99-7, Industrial Mobilization Capacity	-	-	10	-	10	
	<b>- SUGGESTION PROGRAM</b>	-	5	5	6	16	Suggestion Program Manager
	Validate claimed cost savings/cost avoidance's.						
	<b>- FECA ACCOUNTING SYSTEM</b>	-	30	-	-	30	Safety/Rad Waste Division
	Determine if an accounting system exists for payment of FECA claims that meets the needs of the Safety/Rad Office						
	<b>- PROCUREMENT APPROPRIATION (PA) REIMBURSABLE TRANSITION IMPLEMENTATION STATUS <i>(In-process)</i></b>	10	-	-	-	10	Dep for Munitions & Armaments
	(1) Determine if policies and procedures are established and working as intended to implement the new budgeting, financial, and execution systems for the acquisition of ammunition under PA Reimbursable.						
	(2) Evaluate workforce training for the PA Reimbursable operations' policies and procedures.						
	(3) Determine if current functionality and report requirements are maintained.						
	<b>- ORDNANCE CARRYOVER METHODOLOGY AND COMPUTATION</b>	-	-	-	30	30	Dep for Munitions & Armaments

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	Determine if the reported carryover's (when approved) methodology is adequate and its results reasonable.						
29	<u>SECURITY ASSISTANCE PROGRAM</u>						
	<b>- FOREIGN MILITARY SALES (FMS) NON-RECURRING COST (<i>In-process</i>)</b>	10	-	-	-	10	Security Assistance Directorate
	(1) Determine what items, if any, should have non-recurring costs.						
	(2) Determine who accumulates the cost pool.						
	(3) Determine who calculates the non-recurring recoupment charge when the cost pool meets recoupment thresholds.						
	(4) Determine who maintains the audit trail/records to track the cumulative non-recurring cost amount recouped.						
	<b><u>ARMY FIELD SUPPORT COMMAND (AFSC)</u></b>						
	<b>AUDIT SUPPORT</b>	5	20	20	20	65	HQ Field Support Command
	<b><u>AUDIT SUPPORT TO NON-OSC CUSTOMERS</u></b>						
	<b><u>TACOM-Rock Island</u></b>						
	<b>AUDIT SUPPORT</b>	-	10	20	20	50	TACOM-RI
	Provide about .4 work year of audit support.						
	Validation of Add On Rail to M249 Machine Gun Cover ( <i>In-process</i> )	5	-	-	-	5	

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<u>ROCKY MOUNTAIN ARSENAL</u>							
AUDIT SUPPORT	Provide about .5 work year of audit support.	5	25	30	30	90	Commander, RMA
TOTAL DAYS FOR SCHEDULED DIRECT AUDITS/REVIEWS		145	173	174	164	656	
<u>PART II - AUDIT FOLLOW-UP, COMPLIANCE, and LIAISON</u>							
33	- EXTERNAL AUDIT FOLLOW-UP Ensure actions recommended by external audit organizations are implemented.						
	USAAA Report #AA-02-4, Contract Administration at Army Ammunition Plants	5	-	-	-	5	AR 36-2
	USAAA Report 99-172, Low Level Radioactive Waste	15	-	-	-	15	AR 36-2
	USAAA Report 99-98 Commodity License	5	-	-	-	5	AR 36-2
33	- INTERNAL AUDIT FOLLOW-UP Ensure actions recommended by Internal Review Team are implemented.	-	5	-	5	10	AR 36-2
	Rock Island Net Operating Results (In-process)	15	-	-	-	15	
33	- AUDIT COMPLIANCE  Covers time spent by Internal Review personnel in (I) negotiating audit results between management and external audit organizations (GAO, DoDIG, USAAA) and assisting management in the development of responsive responses to audit findings and reports	20	25	25	28	98	AR 11-7
33	- AUDIT LIAISON	20	25	25	27	97	AR 11-7

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	Covers time spent by Internal review personnel in performing all liaison actions necessary to ensure the proper and professional conduct of external audit activity						
	<b>TOTAL DAYS FOR AUDIT FOLLOW-UP, COMPLIANCE, and LIAISON</b>	<b>80</b>	<b>55</b>	<b>50</b>	<b>60</b>	<b>245</b>	
	<b><u>PART III - SUPERVISION, ADMINISTRATION, AND CLERICAL</u></b>						
	SUPERVISION	45	50	55	55	205	---
	ADMINISTRATION	25	32	32	32	121	---
	STAFF VISITS, COORDINATION AND SUPERVISION OF SUBORDINATE IRAC OFFICES	10	-	5	-	15	AR 11-7
	<b>TOTAL SUPERVISION, ADMINISTRATION</b>	<b>80</b>	<b>82</b>	<b>92</b>	<b>87</b>	<b>341</b>	
	<b><u>PART IV - TRAINING</u></b>						
	TRAINING FOR INTERNAL REVIEW STAFF	10	15	15	20	60	Gov't Auditing Standards
	<b>TOTAL TRAINING</b>	<b>10</b>	<b>15</b>	<b>15</b>	<b>20</b>	<b>60</b>	
	<b>----- TOTAL WORK DAYS -----</b>	<b><u>315</u></b>	<b><u>325</u></b>	<b><u>331</u></b>	<b><u>331</u></b>	<b><u>1302</u></b>	

SUBMITTED BY:

REVIEWED BY:

Anton R. Hopp

Gene E. King

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	Chief, Internal Review and Audit Compliance Office				Colonel, GS Chief of Staff		
	APPROVED BY:						
	Wade H. McManus, Jr. Major General, U.S. Army Commanding						